



# COUNTY OF ERIE

**MARK C. POLONCARZ**

COUNTY EXECUTIVE

October 17, 2022

The Honorable  
Erie County Legislature  
92 Franklin Street, Fourth Floor  
Buffalo, New York 14202

**Re: Budget Monitoring Report for Period Ending August 2022**

Dear Honorable Legislators:

Please find attached the Budget Monitoring Report ("BMR") for the period ending August 31, 2022 as well as a vacancy report from the County's SAP system as of August 31, 2022.

The BMR shows that for the first eight months of 2022 the County has a \$30,638,142 positive variance. This variance is largely related to one negative and three positive factors.

First, is a net negative variance of \$19.6 million for Child Welfare Services-Foster Care. This is due to both the 5.4% Cost of Living Adjustment enacted retroactive to April 2022 for all Foster Care and Adoption payments, and, effective in July 2022, the Maximum State Aid Rate increased by 170% which impacts a variety of pass-through payments.

Second is 2022 sales tax growth, which currently stands at 7.97%. The overall net August YTD growth is \$25.3 million and continues to be driven largely by increased prices and ongoing consumer demand, especially in the dining, entertainment, and travel sectors. As previously noted the Division of Budget and Management now expects at least one more quarter of lower reconciliation payments due to New York State Tax and Finance's adjustment to the sales tax spread, which is impacting all upstate counties.

Third is the unappropriated \$6.5 million portion remaining from the receipt of just over \$16.7 million for the Seneca Exclusivity Zone Distributions payments.

The final major impact is the YTD Medicaid positive variance of \$5.1 million from the expected \$13.0 million in overall 2022 benefit due to three quarters of unbudgeted enhanced COVID-related Federal contributions. Enhanced Medicaid assistance will terminate when the Federal Government rescinds its COVID-19 state of emergency under the Stafford Act.

Other sources contributing to the positive variance (in millions) include Raise the Age revenue (\$1.1), OTB distributions (\$1.2), Interest Earnings (\$1.5) and Hotel Occupancy Tax payments (\$1.1).

All other items through July have generated a net \$8,586,196 positive variance.

The BMR also includes projections for year-end 2022. It shows a projected year-end 2022 positive budgetary variance of \$35,609,908, which is 2.14% of the 2022 Adopted Budget. This is a projection, subject to change due to sales tax receipts, New York State or Federal actions, the timing of IGT payments or the impact to other key accounts.

I am available to attend a meeting of your Honorable Body's Finance and Management Committee to discuss this report and other fiscal matters.

Sincerely yours,



Robert W. Keating  
Director of Budget and Management

RWK  
Attachment

cc: Erie County Executive Mark C. Poloncarz  
Erie County Fiscal Stability Authority

**2022 August Budget Monitoring Report (BMR)  
with Year End Projections**

Account Type	Annual Budget	Period Budget January-August	Actuals January-August	Period Available Budget	% of Period Budget Consumed	Year End 2022 Projections	Projected Year End Variance Save/(Cost)	Projected % of Annual Budget Consumed
<b>Revenue</b>								
** Property Tax	(293,524,030)	(293,524,030)	(293,524,030)	(0)	100.00%	(293,524,030)	(0)	100.00%
** Property Tax Related	(14,998,853)	(5,902,581)	(6,011,936)	109,354	101.85%	(16,797,469)	1,798,616	111.99%
** Sales Tax	(549,174,319)	(359,990,830)	(386,435,108)	26,444,278	107.35%	(577,314,834)	28,140,515	105.12%
** Sales Tax to Local Govt.	(379,442,301)	(248,729,310)	(264,487,918)	15,758,609	106.34%	(396,379,921)	16,937,620	104.46%
** Other Sources	(43,814,680)	(36,137,857)	(49,269,601)	13,131,744	136.34%	(57,360,565)	13,545,885	130.92%
** Fees, Fines or Charges	(34,629,402)	(25,921,458)	(26,036,442)	114,984	100.44%	(34,797,515)	168,113	100.49%
** Appropriated Fund Balance	(10,000,000)	0	0	0	0.00%	0	(10,000,000)	0.00%
*** Local Source Revenue	(1,315,583,585)	(970,206,067)	(1,025,765,036)	55,558,969	105.73%	(1,376,174,335)	60,590,750	104.61%
*** Federal Revenue	(178,921,366)	(126,951,112)	(121,853,115)	(5,097,997)	95.98%	(173,615,606)	(1,141,967,979)	97.03%
*** State Revenue	(192,696,141)	(128,416,992)	(122,670,122)	(5,746,870)	95.52%	(198,812,464)	6,116,323	103.17%
*** Interfund Revenue	(44,940,121)	(44,940,121)	(44,954,629)	14,508	100.03%	(44,954,629)	14,508	100.03%
**** County Revenue	(1,732,141,213)	(1,270,514,292)	(1,315,242,902)	44,728,610	103.52%	(1,793,557,034)	61,415,821	103.55%
<b>Expense</b>								
** Salaries	237,966,105	156,426,402	148,041,727	8,384,675	94.64%	231,264,298	6,701,807	97.18%
** Non-Salaries	27,212,931	17,184,815	21,449,406	(4,264,591)	124.82%	33,481,124	(6,268,193)	123.03%
** Countywide Adjustments	7,231,513	2,677,154	0	2,677,154	0.00%	5,000,000	2,231,513	69.14%
*** Personnel Related Expense	272,410,549	176,288,371	169,491,133	6,797,238	96.14%	269,745,422	2,665,127	99.02%
*** Fringe Benefit Total	143,308,224	89,252,389	82,129,410	7,122,980	92.02%	135,471,578	7,836,645	94.53%
** Supplies and Repairs	11,597,453	5,776,285	5,284,018	492,267	91.48%	10,523,041	1,074,412	90.74%
** Other	35,720,576	17,906,949	15,476,088	2,430,861	86.43%	33,311,476	2,409,101	93.26%
** Contractual	632,771,758	399,587,754	409,954,452	(10,366,697)	102.59%	647,313,317	(14,541,559)	102.30%
** Equipment	8,917,321	2,884,547	1,909,890	974,657	66.21%	8,822,776	94,546	98.94%
** Allocations	265,133,654	105,542,928	106,119,834	(576,906)	100.55%	266,438,598	(1,304,944)	100.49%
** Program Specific	489,085,936	289,751,454	310,716,324	(20,964,870)	107.24%	513,125,178	(24,039,242)	104.92%
** Debt Services	56,289,152	33,645,520	33,645,518	1	100.00%	56,289,151	1	100.00%
*** All Other Operating Expense	1,499,515,851	855,095,437	883,106,124	(28,010,686)	103.28%	1,535,823,536	1,494,515,851	102.42%
**** County Expense	1,915,234,623	1,120,636,198	1,134,726,667	(14,090,469)	101.26%	1,941,040,536	(25,805,913)	101.35%
***** Net	183,093,410	(149,878,094)	(180,516,235)	30,638,142		147,483,502	35,609,908	

**2022 Status**

Total Revenue 1,793,557,034

Total Expenditures -1,941,040,536

Net -147,483,502

**Adjustments :**

Add Appropriation from 2021 183,093,410

Net Projected YE 2022 Balance 35,609,908

## January-August 2022 Budget Monitoring Report (BMR)

Account Type	Annual Budget	Period Budget January - August	Actuals January - August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed
<b>Revenue</b>							
** Property Tax	293,524,030-	293,524,030-	293,524,030-	0-	100%	0-	100%
** Property Tax Related	14,998,853-	5,902,581-	6,011,936-	109,354	102%	8,986,918-	40%
** Sales Tax	549,174,319-	359,990,830-	386,435,108-	26,444,278	107%	162,739,211-	70%
** Sales Tax to Local Govt.	379,442,301-	248,729,310-	264,487,918-	15,758,609	106%	114,954,383-	70%
** Other Sources	43,814,680-	36,137,857-	49,269,601-	13,131,744	136%	5,454,921	112%
** Fees, Fines or Charges	34,629,402-	25,921,458-	26,036,442-	114,984	100%	8,592,960-	75%
*** Local Source Revenue	1,315,583,585-	970,206,067-	1,025,765,036-	55,558,969	106%	289,818,549-	78%
*** Federal Revenue	178,921,366-	126,951,112-	121,853,115-	5,097,997-	96%	57,068,251-	68%
*** State Revenue	192,696,141-	128,416,992-	122,670,122-	5,746,870-	96%	70,026,019-	64%
*** Interfund Revenue	44,940,121-	44,940,121-	44,954,629-	14,508	100%	14,508	100%
**** County Revenue	1,732,141,213-	1,270,514,292-	1,315,242,902-	44,728,610	104%	416,898,311-	76%
<b>Expense</b>							
** Salaries	237,966,105	156,426,402	148,041,727	8,384,675	95%	89,924,377	62%
** Non-Salaries	27,212,931	17,184,815	21,449,406	4,264,591-	125%	5,763,525	79%
** Countywide Adjustments	7,231,513	2,677,154		2,677,154	0%	7,231,513	0%
*** Personnel Related Expense	272,410,549	176,288,371	169,491,133	6,797,238	96%	102,919,415	62%
*** Fringe Benefit Total	143,308,224	89,252,389	82,129,410	7,122,980	92%	61,178,814	57%
** Supplies and Repairs	11,597,453	5,776,285	5,284,018	492,267	91%	6,313,435	46%
** Other	35,720,576	17,906,949	15,476,088	2,430,861	86%	20,244,489	43%
** Contractual	632,771,758	399,587,754	409,954,452	10,366,697-	103%	222,817,306	65%
** Equipment	8,917,321	2,884,547	1,909,890	974,657	66%	7,007,431	21%
** Allocations	265,133,654	105,542,928	106,119,834	576,906-	101%	159,013,820	40%
** Program Specific	489,085,936	289,751,454	310,716,324	20,964,870-	107%	178,369,612	64%
** Debt Services	56,289,152	33,645,520	33,645,518	1	100%	22,643,634	60%
*** All Other Operating Expense	1,499,515,851	855,095,437	883,106,124	28,010,686-	103%	616,409,727	59%
**** County Expense	1,915,234,623	1,120,636,198	1,134,726,667	14,090,469-	101%	780,507,956	59%
***** Net	183,093,410	149,878,094-	180,516,235-	30,638,142		363,609,645	

### Note on the BMR:

The BMR helps the Budget Office identify, understand and resolve financial issues that may emerge during the year. The positive period variance indicated should not be interpreted as a projection of a year-end positive balance

# January-August 2022 Budget Monitoring Report

Account Type	Annual Budget	Period Budget January - August	Actuals January - August	Period Available Budget	% of Period Budget Consumed	Annual Available Budget	% of Annual Budget Consumed	Comments/Key Items
Revenue								
400000 Real Property Taxes	(293,524,030)	(293,524,030)	(293,524,030)	(0)	100.00%	(0)	100.00%	
** Property Tax	(293,524,030)	(293,524,030)	(293,524,030)	(0)	100.00%	(0)	100.00%	
400010 Exemption Removal	(980,280)	(980,280)	(900,138)	(80,142)	91.82%	(80,142)	91.82%	
400030 Gn/Sale-Tax Acq Prop	(6,000)	0	0	0	0.00%	(6,000)	0.00%	
400040 Other Pay/Lieu-Tax	(4,808,500)	(4,808,500)	(4,997,274)	188,774	103.93%	188,774	103.93%	
400050 Int&Pen on R P Taxes	(13,885,795)	(647,154)	(647,154)	0	100.00%	(13,238,641)	4.66%	
400060 Omitted Taxes	(2,000)	(2,000)	(2,722)	722	136.09%	722	136.09%	
466060 Prop Tax Rev Adjust	4,683,722	535,352	535,352	0	100.00%	4,148,370	11.43%	
** Property Tax Related	(14,998,853)	(5,902,581)	(6,011,936)	109,354	101.85%	(8,986,918)	40.08%	
402000 Sales Tax EC Purp	(207,035,059)	(135,714,145)	(145,707,979)	9,993,834	107.36%	(61,327,080)	70.38%	
402100 1% Sales Tax-EC Purp	(195,470,064)	(128,133,143)	(137,567,676)	9,434,532	107.36%	(57,902,388)	70.38%	
402120 .25% Sales Tax	(48,967,342)	(32,098,723)	(34,386,484)	2,287,761	107.13%	(14,580,858)	70.22%	
402130 .5% Sales Tax	(97,701,854)	(64,044,819)	(68,772,969)	4,728,150	107.38%	(28,928,885)	70.39%	
** Sales Tax	(549,174,319)	(359,990,830)	(386,435,108)	26,444,278	107.35%	(162,739,211)	70.37%	
402140 Sales Tax to Loc Gov	(379,442,301)	(248,729,310)	(264,487,918)	15,758,609	106.34%	(114,954,383)	69.70%	
** Sales Tax to Local Govt.	(379,442,301)	(248,729,310)	(264,487,918)	15,758,609	106.34%	(114,954,383)	69.70%	
402300 Hotel Occupancy Tax	(9,300,000)	(6,700,000)	(7,754,121)	1,054,121	115.73%	(1,545,879)	83.38%	
402500 Off Track Par-Mu Tax	(600,964)	(382,643)	(1,599,442)	1,216,799	418.00%	998,478	266.15%	Revenue is nearing range from pre-pandemic years
402510 Video Lottery Aid	(288,560)	(288,560)	(288,560)	0	100.00%	0	100.00%	
402520 Gaming Facilities Aid	(10,124,203)	(10,297,522)	(16,759,409)	6,461,887	162.75%	6,635,206	165.54%	
402610 Medical Marj Exc Tax	(412,324)	(259,883)	(187,897)	(71,985)	72.30%	(224,427)	45.57%	
415010 Post Mortem Toxicol	(72,932)	(42,858)	(72,928)	30,071	170.16%	(4)	99.99%	
415100 Real Property Trans	(210,392)	(140,261)	(144,954)	4,693	103.35%	(65,438)	68.90%	
415160 Mortgage Tax	(572,105)	(381,403)	(381,403)	0	100.00%	(190,702)	66.67%	
415360 Legal Settlements	(25,000)	(25,000)	(25,000)	0	100.00%	0	100.00%	
415500 Prisoner Transport	(19,500)	(13,000)	(23,580)	10,580	181.39%	4,080	120.92%	
415620 Commissary Reimb	(115,763)	(77,175)	(77,175)	0	100.00%	(38,588)	66.67%	
415622 Jail Phone Revenue	(1,430,294)	(1,430,294)	(1,430,294)	0	100.00%	0	100.00%	
416540 Insurance	0	0	0	0	0.00%	0	0.00%	
416570 Post Exposure Rabies	(133,048)	(88,699)	(62,773)	(25,926)	70.77%	(70,275)	47.18%	
416920 Medlcl-Early Interv	(135,000)	(90,000)	(149,298)	59,298	165.89%	14,298	110.59%	
417200 Day Care Repay Recov	(61,892)	(41,261)	(18,866)	(22,395)	45.72%	(43,026)	30.48%	
417500 Repay Em Ast/Adults	(95,475)	(63,650)	(117,128)	53,478	184.02%	21,653	122.68%	
417510 Repay Medical Asst	(1,422,147)	(1,410,635)	(1,847,986)	437,351	131.00%	425,839	129.94%	
417520 Repay-Family Assist	(179,803)	(119,869)	(158,074)	38,205	131.87%	(21,729)	87.92%	
417530 Repay-Foster Care/Ad	(1,408,773)	(939,182)	(874,411)	(64,771)	93.10%	(534,362)	62.07%	
417550 Repay-SafetyNetAsst	(2,624,674)	(2,192,224)	(2,399,549)	207,325	109.46%	(225,125)	91.42%	
417560 Repay-Serv For Reclp	(5,238)	(3,492)	0	(3,492)	0.00%	(5,238)	0.00%	
417570 SNAP Fraud Incentives	0	0	(37,813)	37,813	0.00%	37,813	0.00%	
417580 Repaymnts-Handi Child	(322,184)	(214,789)	(133,732)	(81,057)	62.26%	(188,452)	41.51%	
418025 Recov-SafetyNet Bur	0	0	(24,165)	24,165	0.00%	24,165	0.00%	
418030 Repayments-IV D Adm	(4,423,828)	(3,349,219)	(3,369,587)	20,369	100.61%	(1,054,241)	76.17%	
418110 Comm Coll Respreads	(7,672,145)	(7,672,145)	(3,272,145)	(4,400,000)	42.65%	(4,400,000)	42.65%	
418112 Comm Coll Resp. Adj.	4,400,000	4,400,000	0	4,400,000	0.00%	4,400,000	0.00%	
418130 Comm Coll Reimb	(62,695)	(41,797)	(28,318)	(13,479)	67.75%	(34,377)	45.17%	
418410 OCSE Medical Payments	(1,094,078)	(729,385)	(829,204)	99,819	113.69%	(264,874)	75.79%	
418430 Donated Funds	(929,000)	(434,500)	(508,798)	74,298	117.10%	(420,202)	54.77%	
420020 ECC Cap Cons-Otr Gvt	(95,000)	(95,000)	(95,000)	0	100.00%	0	100.00%	
420499 OthLocal Source Rev	(94,494)	(62,996)	(47,247)	(15,749)	75.00%	(47,247)	50.00%	
420500 Rent-RI Prop-Concess	(38,885)	(25,923)	(53,340)	27,416	205.76%	14,455	137.17%	
420520 Rent-RI Prop-Rtw-Eas	(7,000)	(4,667)	(2,672)	(1,994)	57.27%	(4,328)	38.18%	
420550 Rent-663 Kensington	(12,168)	(8,112)	(8,112)	0	100.00%	(4,056)	66.67%	
420560 Rent-1500 Broadway	(258,300)	(172,200)	(172,141)	(59)	99.97%	(86,159)	66.64%	
421550 Forft Crime Proceed	(254,562)	(247,896)	(433,449)	185,554	174.85%	178,887	170.27%	
422000 Copies	(7,800)	(5,200)	(6,046)	846	116.26%	(1,754)	77.51%	
422020 Insurance Recovery	0	0	0	0	0.00%	0	0.00%	
422040 Gas Well Drill Rents	(5,500)	(3,667)	(500)	(3,167)	13.64%	(5,000)	9.09%	
422050 E-Payable Rebates	(230,000)	(153,333)	(144,507)	(8,826)	94.24%	(85,493)	62.83%	
423000 Refunds P/Y Expenses	(1,000)	(667)	(140,464)	139,797	21069.52%	139,464	14046.41%	
445000 Recovery Int - SID	(214,619)	(143,079)	(193,092)	50,013	134.95%	(21,527)	89.97%	
445030 Int & Earn - Gen Inv	(200,500)	(196,667)	(1,438,557)	1,241,890	731.47%	1,238,057	717.48%	
445040 Int & Earn-3rd Party	(100,000)	(66,667)	(296,282)	229,615	444.42%	196,282	296.28%	
466000 Misc Receipts	(386,832)	(252,888)	(358,187)	105,299	141.64%	(28,645)	92.60%	
466020 Minor Sale - Other	(25,500)	(17,000)	(12,651)	(4,349)	74.42%	(12,849)	49.61%	
466070 Refunds P/Y Expenses	(980,000)	(980,000)	(2,471,750)	1,491,750	252.22%	1,491,750	252.22%	
466090 Misc Trust FD Rev	(31,000)	(31,000)	(31,000)	0	100.00%	0	100.00%	
466120 Other Misc DISS Rev	(3,240)	(2,160)	(2,286)	126	105.82%	(954)	70.55%	
466130 Oth Unclass Rev	0	0	(35,671)	35,671	0.00%	35,671	0.00%	
466150 Chlamydia Study Forms	(8,000)	(5,333)	(2,528)	(2,805)	47.40%	(5,472)	31.60%	
466180 Anticip P/Y Rev	0	0	(51,466)	51,466	0.00%	51,466	0.00%	
466260 Intercept-LocalShare	(80,809)	(53,839)	(60,930)	7,091	113.17%	(19,879)	75.40%	
466280 Local Srce - ECMCC	(20,000)	(13,333)	(16,094)	2,761	120.71%	(3,906)	80.47%	
466310 Prem On Oblig - RAN	(250,000)	0	0	0	0.00%	(250,000)	0.00%	
466360 Stadium Reimbursement	(729,130)	(288,087)	(403,465)	115,378	140.05%	(325,665)	55.34%	
467000 Misc Depart Income	(9,403)	(6,269)	(1,479)	(4,789)	23.60%	(7,924)	15.73%	
479100 Other Contributions	(56,771)	(24,330)	(9,283)	(15,048)	38.15%	(47,488)	16.35%	
480020 Sale-Excess Material	(337,000)	(224,667)	(168,157)	(56,509)	74.85%	(168,843)	49.90%	
480030 Recycling Revenue	(35,150)	(23,433)	(36,634)	13,200	156.33%	1,484	104.22%	

Through 66% of the year, the County has achieved 112% of the annual Other Sources revenue budget.

** Other Sources	(43,814,680)	(36,137,857)	(49,269,601)	13,131,744	136.34%	5,454,921	112.45%
406610 STD Clinic Fees	(193,790)	(129,193)	(198,219)	69,025	153.43%	4,429	102.29%
415000 Medical Exam Fees	(661,650)	(441,100)	(505,593)	64,493	114.62%	(156,057)	76.41%
415050 Treasurer Fees	(100,000)	(60,467)	(123,924)	63,458	204.95%	23,924	123.92%
415105 Passport Fees	(25,025)	(16,683)	(23,905)	7,222	143.29%	(1,120)	95.52%
415110 Court Fees	(375,945)	(250,630)	(200,625)	(50,005)	80.05%	(175,320)	53.37%
415120 Small Claims AR Fees	(600)	(400)	(260)	(140)	65.00%	(340)	43.33%
415130 Auto Fees	(4,110,818)	(2,740,545)	(2,725,585)	(14,961)	99.45%	(1,385,233)	66.30%
415140 Comm of Educ Fees	(129,463)	(86,309)	(80,827)	(5,482)	93.65%	(48,636)	62.43%
415150 Recording Fees	(7,265,850)	(4,843,900)	(4,732,797)	(111,103)	97.71%	(2,533,053)	65.14%
415180 Vehicle Use Tax	(6,259,840)	(4,173,227)	(3,790,049)	(383,177)	90.82%	(2,469,791)	60.55%
415185 E-Z Pass Tag Sales	(8,175)	(5,450)	(5,150)	(300)	94.50%	(3,025)	63.00%
415200 Civil Serv Exam Fees	(55,000)	0	0	0	0.00%	(55,000)	0.00%
415210 3rd Party Deduct Fee	(17,000)	(11,333)	(2,500)	(8,833)	22.06%	(14,500)	14.71%
415510 Civil Proc Fees-Sher	(1,101,690)	(734,460)	(627,009)	(107,451)	85.37%	(474,681)	56.91%
415520 Sheriff Fees	(42,000)	(28,000)	(27,741)	(259)	99.08%	(14,259)	66.05%
415600 Inmate Discip Surch	(15,000)	(10,000)	(10,532)	532	105.32%	(4,468)	70.21%
415605 Drug Testing Charge	(35,000)	(23,333)	(19,390)	(3,944)	83.10%	(15,610)	55.40%
415610 Restitution Surcharge	(25,000)	(16,667)	(9,744)	(6,923)	58.46%	(15,256)	38.98%
415630 Bail Fee-Alt / Incar	(2,000)	(1,333)	(3,108)	1,774	233.08%	1,108	155.39%
415640 Probation Fees	(525,000)	(350,000)	(282,927)	(67,073)	80.84%	(242,073)	53.89%
415650 DWI Program	(510,760)	(85,127)	0	(85,127)	0.00%	(510,760)	0.00%
415670 Elec Monitoring Ch	(6,000)	(4,000)	(7,085)	3,085	177.13%	1,085	118.08%
415680 Pmt-Home Care Review	(10,000)	(6,667)	(217)	(6,450)	3.26%	(9,783)	2.17%
416020 Comm Sanitat & Food	(1,175,000)	(783,333)	(754,503)	(28,830)	96.32%	(420,497)	64.21%
416030 Realty Subdivisions	(12,000)	(8,000)	(4,875)	(3,125)	60.94%	(7,125)	40.63%
416040 Individ Sewr Sys Opt	(425,000)	(283,333)	(362,432)	79,099	127.92%	(62,568)	85.28%
416090 Pen & Fines-Health	(20,000)	(13,333)	(8,050)	(5,283)	60.38%	(11,950)	40.25%
416150 PPD Tests	(8,580)	(5,720)	(1,742)	(3,978)	30.45%	(6,838)	20.30%
416160 TB Outreach	(47,380)	(31,587)	(21,150)	(10,437)	66.96%	(26,230)	44.64%
416190 ImmunizationsService	(8,283)	(5,522)	(2,079)	(3,443)	37.65%	(6,204)	25.10%
416580 Training Course Fees	(63,910)	(42,607)	(24,100)	(18,507)	56.56%	(39,810)	37.71%
416610 Pub Health Lab Fees	(240,000)	(160,000)	(108,447)	(51,553)	67.78%	(131,553)	45.19%
418040 Inspec Fee Wght/Meas	(135,546)	(90,364)	(70,618)	(19,746)	78.15%	(64,928)	52.10%
418050 Item Price Walvr Fee	(243,891)	(162,594)	(176,114)	13,520	108.32%	(67,777)	72.21%
418400 Subpoena Fees	(7,582)	(5,055)	(2,893)	(2,161)	57.24%	(4,689)	38.16%
418500 Park & Rec Chgs-Camp	(190,000)	(174,667)	(214,280)	39,613	122.68%	24,280	112.78%
418510 Park & Rec Chgs-Shel	(330,000)	(320,000)	(437,150)	117,150	136.61%	107,150	132.47%
418520 Chgs-Park Emp Subsls	(16,200)	(10,800)	(11,400)	600	105.56%	(4,800)	70.37%
418530 Golf Chg-Other Fees	(200,000)	(160,203)	(312,396)	152,192	195.00%	112,396	156.20%
418540 Golf Chg-Greens Fees	(600,000)	(538,000)	(625,290)	87,290	116.22%	25,290	104.21%
418550 Sale of Forest Prod	(10,500)	(7,000)	(4,148)	(2,852)	59.26%	(6,352)	39.50%
418590 Spec Events Receipts	(8,100)	(5,400)	(4,300)	(1,100)	79.63%	(3,800)	53.09%
420000 Tx&Assm Svs-Oth Govt	(168,000)	(168,000)	(172,153)	4,153	102.47%	4,153	102.47%
420010 Elec Exp Other Govt	(8,359,701)	(8,359,701)	(8,359,701)	0	100.00%	0	100.00%
420030 Police Svcs-Oth Gvt	(307,550)	(205,033)	(205,753)	720	100.35%	(101,797)	66.90%
420040 Jail Facil - Oth Gov	0	0	(249,900)	249,900	0.00%	249,900	0.00%
420190 Gen Svc-Oth Gov	(960)	(640)	(640)	0	100.00%	(320)	66.67%
420271 CESQG Charges	(60,000)	0	(9,600)	9,600	0.00%	(50,400)	16.00%
421000 Pistol Permits	(225,645)	(150,430)	(126,845)	(23,585)	84.32%	(98,800)	56.21%
421500 Fines&Forfeited Bail	(8,500)	(5,667)	(11,056)	5,389	195.11%	2,556	130.07%
421510 Fines and Penalties	(2,238)	(1,492)	(2,650)	1,158	177.61%	412	118.41%
466010 NSF Check Fees	(1,720)	(1,147)	(2,658)	1,511	231.80%	938	154.53%
466190 Item Pricing Penalty	(267,510)	(196,340)	(362,500)	166,160	184.63%	94,990	135.51%
466340 STOPDWI VIP Prs Fees	(10,000)	(6,667)	(9,835)	3,168	147.52%	(165)	98.35%
** Fees, Fines or Charges	(34,629,402)	(25,921,458)	(26,036,442)	114,984	100.44%	(8,592,960)	75.19%
*** Local Source Revenue	(1,315,583,585)	(970,206,067)	(1,025,765,036)	55,558,969	105.73%	(289,818,549)	77.97%
405570 ME 50% Fed Presch	(2,774,260)	(2,209,507)	(2,491,145)	281,638	112.75%	(283,115)	89.79%
410070 FA-IV-B Preventive	(979,983)	(653,322)	(917,403)	264,081	140.42%	(62,580)	93.61%
410080 FA-Admin Chargeback	1,835,629	1,223,753	1,223,754	(1)	100.00%	611,875	66.67%
410120 FA-SNAP ET 100%	(392,980)	(261,987)	(229,665)	(32,322)	87.66%	(163,315)	58.44%
410150 SSA-SSI Pri Inc Prg	(17,600)	(11,733)	(11,800)	67	100.57%	(5,800)	67.05%
410240 HUD Rev D14.267 CoC	(6,396,176)	(4,194,198)	(1,966,165)	(2,228,033)	46.88%	(4,430,011)	30.74%
410500 FA-Civil Defense	(340,513)	(227,009)	(228,182)	1,173	100.52%	(112,331)	67.01%
410510 Fed Drug Enforcement	(38,360)	(25,573)	(11,390)	(14,183)	44.54%	(26,970)	29.69%
410520 Fr Ci Bflo Pol Dept	(27,125)	(18,083)	(12,254)	(5,830)	67.76%	(14,871)	45.17%
411000 MH Fed Medi Sal Sh	(937,882)	(575,341)	(588,960)	13,619	102.37%	(348,922)	62.80%
411490 Fed Aid - TANF FFFS	(40,687,368)	(32,112,239)	(32,249,226)	136,986	100.43%	(8,438,142)	79.26%
411495 FA - SYEP	(1,737,068)	(1,548,268)	(1,085,095)	(463,173)	70.08%	(651,973)	62.47%
411500 Fed Aid - MA In House	1,237,686	825,124	1,240,781	(415,657)	150.38%	(3,095)	100.25%
411520 FA-Family Assistance	(37,441,676)	(24,961,117)	(17,385,247)	(7,575,870)	69.65%	(20,056,429)	46.43%
411540 FA-Social Serv Admin	(19,380,950)	(12,920,633)	(12,825,515)	(95,119)	99.26%	(6,555,435)	66.18%
411550 FA-Soc Serv Adm A-87	(1,328,505)	(885,670)	(413,743)	(471,927)	46.72%	(914,762)	31.14%
411570 Fed Aid - SNAP Admin	(14,184,309)	(9,456,206)	(7,609,538)	(1,846,668)	80.47%	(6,574,771)	53.85%
411580 Fed Aid - SNAP ET 50%	(3,848,004)	(2,565,336)	(1,702,223)	(863,113)	66.35%	(2,145,781)	44.24%
411590 FA-HEAP	(4,337,909)	(2,891,939)	(2,728,568)	(163,371)	94.35%	(1,609,341)	62.90%
411610 FA-Serv/Recipients	(5,432,784)	(4,221,856)	(4,494,607)	272,751	106.46%	(938,177)	82.73%
411640 FA-Daycare Block Grt	(23,013,463)	(16,142,309)	(16,147,345)	5,036	100.03%	(6,866,119)	70.16%

After 66% of the year, the County has achieved 75% of the annual Fees, Fines, or Charges revenue budget.

#### Federal Aid

Formula-driven Federal Aid appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.

411670 FA-Refugee&Entrants	(14,547)	(9,698)	(125,251)	115,553	1291.51%	110,704	861.01%
411680 FA-Foster Care/Adopt	(14,799,265)	(9,866,177)	(14,665,947)	4,799,771	148.65%	(133,318)	99.10%
411690 FA-IV-D Incentives	(230,880)	(153,920)	(310,832)	156,912	201.94%	79,952	134.63%
411700 FA-TANF Safety Net	(708,834)	(472,556)	(172,222)	(300,334)	36.44%	(536,612)	24.30%
411780 Fed Aid-Medicaid Adm	(87,571)	(58,381)	(58,382)	1	100.00%	(29,189)	66.67%
414000 Federal Aid	(2,292,347)	(2,180,715)	(5,407,050)	3,226,335	247.95%	3,114,703	235.87%
414010 Federal Aid - Other	(506,782)	(337,855)	0	(337,855)	0.00%	(506,782)	0.00%
414020 Misc Federal Aid	(57,540)	(38,360)	(73,324)	34,964	191.15%	15,784	127.43%
414030 FMAP Revenue	0	0	(406,573)	406,573	0.00%	406,573	0.00%
*** Federal Revenue	(178,921,366)	(126,951,112)	(121,853,115)	(5,097,997)	95.98%	(57,068,251)	68.10%
405000 State Aid Fr Da Sal	(77,682)	(77,682)	(77,682)	0	100.00%	0	100.00%
405010 St Re Indigent Care	(30,000)	(20,000)	(314,609)	294,609	1573.05%	284,609	1048.70%
405170 SA-Crt Fac Incen Aid	(1,950,000)	(1,413,000)	(1,494,098)	81,098	105.74%	(455,902)	76.62%
405190 StAid-Octane Testing	(25,885)	(17,257)	(17,153)	(103)	99.40%	(8,732)	66.27%
405500 SA-Spec Need Presch	(34,577,401)	(23,051,601)	(22,086,028)	(965,573)	95.81%	(12,491,373)	63.87%
405520 SA-NYS DOH EI Serv	(4,139,619)	(2,759,746)	(2,670,627)	(89,119)	96.77%	(1,468,992)	64.51%
405530 SA-Admin Preschool	(378,750)	(252,500)	(371,700)	119,200	147.21%	(7,050)	98.14%
405540 SA-Art VI-P H Work	(2,307,894)	(1,533,096)	(1,671,725)	138,629	109.04%	(636,169)	72.44%
405560 SA-NYS DOH EI Admin	(546,948)	(364,632)	(364,632)	0	100.00%	(182,316)	66.67%
405590 SA-Medicaid EI Admin	(87,571)	(58,381)	(58,382)	1	100.00%	(29,189)	66.67%
405595 SA-Med Anti Fraud	(432,397)	(288,265)	(293,294)	5,029	101.74%	(139,103)	67.83%
406000 SA-Fr Prob Serv	(1,429,470)	(952,980)	(952,980)	0	100.00%	(476,490)	66.67%
406010 SA-Fr Nav Law Enforc	(80,500)	(33,542)	0	(33,542)	0.00%	(80,500)	0.00%
406020 SA-Snomob Lw Enforc	(20,000)	(8,333)	(20,311)	11,978	243.74%	311	101.56%
406500 Refugee Hlth Assment	(91,041)	(60,694)	(84,358)	23,664	138.99%	(6,683)	92.66%
406550 Emerg Med Training	(557,465)	(271,643)	(166,647)	(104,996)	61.35%	(390,818)	29.89%
406560 SA-Art VI-PubHlthLab	(2,559,001)	(1,906,001)	(1,936,000)	29,999	101.57%	(623,001)	75.65%
406810 SA-Foren Mntl Hea Sr	(2,895,703)	(1,930,469)	(1,422,724)	(507,745)	73.70%	(1,472,979)	49.13%
406830 SA-Mental Health II	(31,733,505)	(20,408,433)	(19,809,307)	(599,126)	97.06%	(11,924,198)	62.42%
406860 State Aid - OASAS	(12,477,606)	(8,038,018)	(8,069,905)	31,887	100.40%	(4,407,701)	64.68%
406880 State Aid - OPWDD	(537,102)	(355,502)	(350,883)	(4,619)	98.70%	(186,219)	65.33%
406890 Handpd Park Surch	(14,000)	(9,333)	(9,805)	471	105.05%	(4,196)	70.03%
407500 SA-MA In House	1,237,686	825,124	1,321,574	(496,450)	160.17%	(83,888)	106.78%
407510 SA-Spec Need Adult	(2,310)	(1,540)	0	(1,540)	0.00%	(2,310)	0.00%
407520 SA-Family Assistance	0	0	(20,778)	20,778	0.00%	20,778	0.00%
407540 SA-Soc Serv Admin	(29,441,676)	(19,967,784)	(19,776,999)	(190,785)	99.04%	(9,664,677)	67.17%
407600 SA-Sec Det Other Co	(717,717)	(478,478)	(434,630)	(43,848)	90.84%	(283,087)	60.56%
407610 SA-Sec Det Loc Yth	(4,623,742)	(3,082,495)	(1,239,822)	(1,842,673)	40.22%	(3,383,920)	26.81%
407625 SA-Raise the Age	(4,756,685)	(3,965,123)	(5,055,672)	1,090,549	127.50%	298,987	106.29%
407630 SA-Safety Net Asslt	(10,912,427)	(7,274,951)	(5,281,538)	(1,993,413)	72.60%	(5,630,889)	48.40%
407640 SA-Emerg Assist/Adult	(626,566)	(417,711)	(245,872)	(171,839)	58.86%	(380,694)	39.24%
407650 SA-Foster Care/Adopt	(23,348,429)	(15,565,619)	(18,981,603)	3,415,983	121.95%	(4,366,826)	81.30%
407670 SA-EAF Prev POS	(6,859,942)	(4,573,295)	(1,460,907)	(3,112,388)	31.94%	(5,399,035)	21.30%
407680 SA-Serv Fr Recipnts	(6,424,553)	(5,483,035)	(5,491,195)	8,160	100.15%	(933,358)	85.47%
407710 SA-Legal Serv/Disab	(141,800)	(94,533)	(128,457)	33,924	135.89%	(13,343)	90.59%
407730 State Aid - Burials	(1,034)	(689)	(137)	(552)	19.87%	(897)	13.25%
407740 SA-Veterans Srv Agenc	(50,000)	0	0	0	0.00%	(50,000)	0.00%
407780 SA-Daycare Block Grt	(4,784,135)	(2,189,423)	29,433	(2,218,856)	-1.34%	(4,813,568)	-0.62%
407785 SA-WDI Enrollment	0	0	(1,135,325)	1,135,325	0.00%	1,135,325	0.00%
407795 State Aid - Code Blue	(427,812)	(270,670)	(379,135)	108,465	140.07%	(48,677)	88.62%
408000 SA-Youth Progs	(22,262)	(14,841)	(14,692)	(150)	98.99%	(7,570)	66.00%
408020 Youth-Reimb Programs	(799,495)	(532,997)	(518,761)	(14,236)	97.33%	(280,734)	64.89%
408030 Homeless/Run NR RHY1	(34,327)	(22,885)	(22,655)	(230)	99.00%	(11,672)	66.00%
408040 Homeless/Run Re RHY2	(34,328)	(22,885)	(22,656)	(229)	99.00%	(11,672)	66.00%
408050 Yth-Homeless Adv Prg	(81,656)	(54,437)	(53,892)	(545)	99.00%	(27,764)	66.00%
408060 Yth-Homeless Reim Pr	(51,086)	(34,057)	(33,710)	(347)	98.98%	(17,376)	65.99%
408065 Yth-Supervision	(842,152)	(561,435)	(555,821)	(5,614)	99.00%	(286,331)	66.00%
408530 SA-Crim Justice Prog	(681,346)	(471,860)	(501,874)	30,015	106.36%	(179,472)	73.66%
409000 State Aid Revenues	(82,255)	(14,837)	(44,865)	30,028	302.39%	(37,390)	54.54%
409010 State Aid - Other	(1,000,512)	(182,388)	(226,876)	44,488	124.39%	(773,636)	22.68%
409020 SA-Misc	(78,462)	(47,988)	(37,319)	(10,669)	77.77%	(41,143)	47.56%
409030 SA-Maln-Lieu of Rent	(157,578)	(105,052)	(113,089)	8,037	107.65%	(44,489)	71.77%
*** State Revenue	(192,696,141)	(128,416,992)	(122,670,122)	(5,746,870)	95.52%	(70,026,019)	63.66%
479000 County Share Contrib	0	0	0	0	0.00%	0	0.00%
486010 Resid Equity Tran-In	(44,940,121)	(44,940,121)	(44,940,121)	0	100.00%	0	100.00%
486000 Interfund Rev Subsidy	0	0	(14,508)	14,508	0.00%	14,508	0.00%
*** Interfund Revenue	(44,940,121)	(44,940,121)	(44,954,629)	14,508	100.03%	14,508	100.03%
**** County Revenue	(1,732,141,213)	(1,270,514,292)	(1,315,242,902)	44,728,610	103.52%	(416,898,311)	75.93%

After 66% of the year, the County has achieved 68% of the budgeted Federal revenue.

State Aid

Formula-driven State Aid appears under budget, mainly in Health and Human Service Departments, is offset by savings in associated expenditures.

Expense									
500000 Full Time - Salaries	231,884,665	152,904,975	145,053,386	7,851,589	94.87%	86,831,279	62.55%	Through 66% of the year, the County has spent 62% of budgeted salaries.	
500010 Part Time - Wages	3,700,480	2,121,976	1,546,591	575,305	72.88%	2,153,889	41.79%		
500020 Regular PT - Wages	1,517,223	889,489	660,174	229,315	74.22%	857,049	43.51%		
500030 Seasonal - Wages	863,737	509,962	781,576	(271,614)	153.26%	82,161	90.49%		
** Salaries	237,966,105	156,426,402	148,041,727	8,384,675	94.64%	89,924,377	62.21%		
500300 Shift Differential	1,756,597	1,177,096	1,254,780	(77,684)	106.60%	501,817	71.43%	After 66% of the year, overtime is showing a negative variance of \$4.7 million	
500320 Uniform Allowance	1,003,350	279,325	219,900	59,425	78.73%	783,450	21.92%		
500330 Holiday Worked	2,169,792	1,420,440	1,326,636	93,804	93.40%	843,156	61.14%		
500340 Line-up Pay	2,532,626	1,550,332	1,479,805	70,527	95.45%	1,052,821	58.43%		
500350 Other Employee Pymts	1,853,248	1,063,055	781,093	281,963	73.48%	1,072,155	42.15%		
501000 Overtime	17,897,318	11,694,567	16,387,192	(4,692,625)	140.13%	1,510,126	91.56%		
** Non-Salaries	27,212,931	17,184,815	21,449,406	(4,264,591)	124.82%	5,763,525	78.82%		
504990 Reductions Per Srv	(1,400,000)	(926,100)	0	(926,100)	0.00%	(1,400,000)	0.00%		
504992 Salary Reserves	8,631,513	3,603,254	0	3,603,254	0.00%	8,631,513	0.00%		
** Countywide Adjustments	7,231,513	2,677,154	0	2,677,154	0.00%	7,231,513	0.00%		
*** Personnel Related Expense	272,410,549	176,288,371	169,491,133	6,797,238	96.14%	102,919,415	62.22%		
502000 Fringe Benefits	140,169,466	87,614,742	0	87,614,742	0.00%	140,169,466	0.00%	All departmental Fringe Benefit expense is budgeted in account 502000. Actual expense is recorded at the detailed level indicated. The exception is the budget for Workers Compensation and ECMC legacy-related expense.	
502010 Employer FICA	0	0	10,182,144	(10,182,144)	0.00%	(10,182,144)	0.00%		
502020 Employer FICA-Medicare	0	0	2,381,454	(2,381,454)	0.00%	(2,381,454)	0.00%		
502030 Employee Health Ins	0	0	26,086,495	(26,086,495)	0.00%	(26,086,495)	0.00%		
502040 Dental Plan	0	0	827,974	(827,974)	0.00%	(827,974)	0.00%		
502050 Workers' Compensation	11,924,394	7,438,987	8,152,285	(713,299)	109.59%	3,772,109	68.37%		
502060 Unemployment Ins	0	0	168,318	(168,318)	0.00%	(168,318)	0.00%	After 66% of the year, the County has spent 57% of the total budgeted Fringe Benefit expense.	
502070 Hosp & Med-Retirees'	2,004,964	1,336,643	18,518,479	(17,181,836)	1385.45%	(16,513,515)	923.63%		
502090 Hlth Ins Waiver	0	0	1,214,581	(1,214,581)	0.00%	(1,214,581)	0.00%		
502100 Retirement	0	0	20,197,340	(20,197,340)	0.00%	(20,197,340)	0.00%		
502130 Wkrs Cmp Otr Fd Reim	(9,561,452)	(6,324,901)	(4,019,192)	(2,305,709)	63.55%	(5,542,260)	42.04%		
502140 3rd Party Recoveries	(1,229,148)	(813,081)	(1,580,469)	767,388	194.38%	351,321	128.58%		
*** Fringe Benefit Total	143,308,224	89,252,389	82,129,410	7,122,980	92.02%	61,178,814	57.31%		
505000 Office Supplies	1,139,107	659,400	478,999	180,400	72.64%	660,108	42.05%		
505200 Clothing Supplies	638,447	366,825	231,550	135,275	63.12%	406,897	36.27%		
505400 Food & Kitchen Supp	1,711,683	1,041,967	1,039,726	2,241	99.78%	671,957	60.74%		
505600 Auto Tr & Hvy Eq Sup	3,242,408	1,364,425	1,599,096	(234,671)	117.20%	1,643,312	49.32%		
505800 Medical & Hlth Supp	2,026,169	939,023	728,516	210,507	77.58%	1,297,653	35.96%		
506200 Maintenance & Repair	2,824,939	1,394,846	1,198,781	196,065	85.94%	1,626,159	42.44%		
507000 E-Z Pass Supplies	14,700	9,800	7,350	2,450	75.00%	7,350	50.00%		
** Supplies and Repairs	11,597,453	5,776,285	5,284,018	492,267	91.48%	6,313,435	45.56%		
555000 General Liability	7,716,692	2,059,333	(3,026)	2,062,359	-0.15%	7,719,718	-0.04%	Risk Retention expense is budgeted in account 555000 while actual expense is recorded at a detailed level in the accounts indicated. In total Risk Retention is on budget for the period.	
555010 Settlements/Jdgmnts-Lit	0	0	647,851	(647,851)	0.00%	(647,851)	0.00%		
555020 Travel & Mileage-Lit	0	0	0	0	0.00%	0	0.00%		
555030 Litig & Rel Disburs.	0	0	60,744	(60,744)	0.00%	(60,744)	0.00%		
555040 Expert/Cons Fees-Lit	0	0	375,672	(375,672)	0.00%	(375,672)	0.00%		
555050 Insurance Premiums	0	0	977,143	(977,143)	0.00%	(977,143)	0.00%		
* Risk Retention	7,716,692	2,059,333	2,058,384	949	99.95%	5,658,308	26.67%		
510000 Local Mileage Reimb	1,122,666	739,841	604,975	134,866	81.77%	517,691	53.89%		
510100 Out Of Area Travel	575,452	381,855	182,332	199,523	47.75%	393,120	31.69%		
510200 Training And Educat	550,452	363,309	231,337	131,972	63.68%	319,115	42.03%		
511000 Control Board Expense	486,000	324,000	383,226	(59,226)	118.28%	102,774	78.85%		
515000 Utility Charges	3,700,875	2,082,517	1,882,420	200,097	90.39%	1,818,455	50.86%		
516040 DSS Trng & Edu Pro	1,643,263	863,345	854,316	9,029	98.95%	788,947	51.99%		
530000 Other Expenses	4,206,183	1,181,288	786,572	394,717	66.59%	3,419,611	18.70%		
530010 Chargebacks	1,494,900	886,600	585,354	301,246	66.02%	909,546	39.16%		
530030 Pivot Wage Subsidies	2,225,070	1,481,593	1,436,953	44,641	96.99%	788,117	64.58%		
545000 Rental Charges	11,999,024	7,543,266	6,470,219	1,073,048	85.77%	5,528,805	53.92%		
** Other	35,720,576	17,906,949	15,476,088	2,430,861	86.43%	20,244,489	43.33%		
* Non Profit Agency Subsidy	20,151,729	15,728,502	15,753,502	(25,000)	100.16%	4,398,227	78.17%		
* Non Profit Purchase of Servic	136,165,004	74,485,287	70,520,771	3,964,516	94.68%	65,644,232	51.79%		
516020 Pro Ser Cnt and Fees	24,714,169	7,747,977	7,779,583	(31,606)	100.41%	16,934,586	31.48%		
516021 Indep Procd Review	100,000	66,667	66,667	0	100.00%	33,333	66.67%		
516030 Maintenance Contracts	8,093,327	6,110,108	5,722,679	387,429	93.66%	2,370,648	70.71%		
516042 Foreclosure Action	1,386,001	1,348,188	1,348,188	0	100.00%	37,813	97.27%		
516080 Life Safety Contract	1,389,854	785,144	781,017	4,127	99.47%	608,837	56.19%		
520000 Municipal Assoc Fees	116,200	116,200	116,199	1	100.00%	1	100.00%		
520010 Txs&Asses-Co Ownd Pr	578	378	125	253	32.96%	453	21.55%		
520020 Co Res Enrl Comm Col	7,850,000	3,642,855	3,640,195	2,660	99.93%	4,209,805	46.37%		
520040 Curr Pymts Mass Tran	3,657,200	2,742,900	2,742,900	0	100.00%	914,300	75.00%		
520050 Garbage Disposal	113,580	75,720	63,280	12,440	83.57%	50,300	55.71%		
520070 Buffalo Bllks Maint	2,855,396	1,863,856	1,878,687	(14,831)	100.00%	976,700	65.79%		
520072 Working Capital Asst	1,810,650	1,810,650	1,876,928	(66,278)	103.66%	(66,278)	103.66%		
* Professional Svcs Contracts a	52,086,955	26,310,642	26,016,448	294,195	98.88%	26,070,507	49.95%	\$ 2,000,000 in 2022 savings was realized through a cost reclass from 2022 to 2021 as part of the 2021 Audit.	
516050 Dept Payments-ECMCC	7,594,517	5,552,375	3,214,497	2,337,878	57.89%	4,380,020	42.33%		
516051 ECMCC Drug & Alcohol	397,493	264,995	264,995	0	100.00%	132,498	66.67%		
* ECMCC Payments	7,992,010	5,817,370	3,479,492	2,337,878	59.81%	4,512,518	43.54%		
516060 Sales Tax Loc Gov 3%	379,442,301	248,729,310	264,487,918	(15,758,609)	106.34%	114,954,383	69.70%		
516070 Flat Dist from 1%	12,500,000	12,500,000	12,500,000	0	100.00%	0	100.00%		
520030 NFTA-Share Sales Tax	24,433,759	16,016,643	17,196,320	(1,179,677)	107.37%	7,237,439	70.38%		
* Sales Tax to Local Government	416,376,060	277,245,953	294,184,238	(16,938,286)	106.11%	122,191,822	70.65%		
** Contractual	632,771,758	399,587,754	409,954,452	(10,366,697)	102.59%	222,817,306	64.79%		
561410 Lab & Tech Eqt	7,969,646	2,435,394	1,653,909	781,485	67.91%	6,315,737	20.75%		
561420 Office Furn & Fixt	603,521	341,104	226,295	114,809	66.34%	377,226	37.50%		
561430 Bldg Grs & Hvy Eq	60,599	40,599	8,845	31,754	21.79%	51,754	14.60%		
561440 Motor Vehicles	283,556	67,450	20,841	46,609	30.90%	262,715	7.35%		



** Equipment	8,917,321	2,884,547	1,909,890	974,657	66.21%	7,007,431	21.42%
559000 County Share - Grants	9,608,258	1,703,273	1,703,273	0	100.00%	7,904,985	17.73%
570020 Interfund - Road	19,739,988	12,266,752	12,266,752	0	100.00%	7,473,236	62.14%
570025 InterFd Co Share 911	5,636,162	3,416,442	3,416,442	0	100.00%	2,219,720	60.62%
570028 InterFd Co Share Lib	226,623	226,623	226,623	0	100.00%	0	100.00%
570030 Interfund-ECC Sub	19,804,317	19,804,317	19,804,317	0	100.00%	0	100.00%
570050 InterFund Trans-Cap	208,138,909	67,535,121	67,535,121	0	100.00%	140,603,788	32.45%
575000 Interfund Exp Non-Sub	2,490,150	1,628,156	1,628,156	0	100.00%	861,994	65.38%
575040 I/F Expense-Utility	4,100,386	2,733,591	3,149,133	(415,542)	115.20%	951,253	76.80%
* Interfund Expense	269,744,793	109,314,275	109,729,818	(415,542)	100.38%	160,014,975	40.68%
910200 ID Budget Services	0	0	0	0	0.00%	0	0.00%
910600 ID Purchasing Srv	(247,946)	(165,297)	(153,423)	(11,875)	92.82%	(94,523)	61.88%
910700 ID Fleet Services	(2,491,731)	(1,654,914)	(1,243,761)	(411,153)	75.16%	(1,247,970)	49.92%
911200 ID Comptroller's Srv	0	0	0	0	0.00%	0	0.00%
911400 ID District Atty Srv	19,307	12,871	0	12,871	0.00%	19,307	0.00%
911490 ID DA Grant Srv	1,000	667	0	667	0.00%	1,000	0.00%
911500 ID Sheriff Div. Srvs	(177,188)	(118,125)	(98,364)	(19,762)	83.27%	(78,824)	55.51%
911600 ID Jail Mgt. Service	(196,744)	(131,163)	0	(131,163)	0.00%	(196,744)	0.00%
912000 ID DSS Service	(282,616)	(188,411)	(10,000)	(178,411)	5.31%	(272,616)	3.54%
912100 ID Utility Fund Srv	4,532	3,021	0	3,021	0.00%	4,532	0.00%
912215 ID DPW Mail Srvs	(9,520)	(6,347)	(4,901)	(1,445)	77.23%	(4,619)	51.48%
912220 ID Build&Grounds Srv	0	0	0	0	0.00%	0	0.00%
912300 ID Highways Services	25,000	16,667	3,034	13,633	18.20%	21,966	12.14%
912400 ID Mental Health Srv	(153,959)	(102,639)	(60,816)	(41,823)	59.25%	(93,143)	39.50%
912420 ID Forensic MH Srv	0	0	0	0	0.00%	0	0.00%
912520 ID Youth Deten Srvs	0	0	0	0	0.00%	0	0.00%
912530 ID Youth Bureau Srvs	0	0	0	0	0.00%	0	0.00%
912600 ID Probation Services	0	0	(3,612)	3,612	0.00%	3,612	0.00%
912700 ID Health Services	(4,187)	(2,791)	(618,134)	615,343	22144.78%	613,947	14763.17%
912730 ID Health Lab Srv	51,434	34,289	(1,760)	36,049	-5.13%	53,194	-3.42%
912740 ID Med Ex Services	0	0	0	0	0.00%	0	0.00%
913000 ID Veterans Services	0	0	0	0	0.00%	0	0.00%
914000 ID CW Accts Budget	334,941	7,800	(7,800)	15,600	-100.00%	342,741	-2.33%
916000 ID County Attny Srv	(20,687)	(13,791)	(13,791)	(0)	100.00%	(6,896)	66.67%
916200 ID Env & Plan Srv	17,668	11,779	17,557	(5,779)	149.06%	111	99.37%
916300 ID Senior Services	0	0	0	0	0.00%	0	0.00%
916390 ID Senior Srvs Grant	22,350	14,900	18,733	(3,833)	125.73%	3,617	83.82%
916400 ID Parks Services	(62,829)	(41,886)	(15,907)	(25,979)	37.98%	(46,922)	25.32%
916500 ID CPS Services	196,268	32,845	0	32,845	0.00%	196,268	0.00%
916700 ID Emergency Services	0	0	0	0	0.00%	0	0.00%
916790 ID Emerg Srvs Grant	110,313	73,542	26,659	46,883	36.25%	83,654	24.17%
942000 ID Library Services	153,468	102,312	11,113	91,199	10.86%	142,355	7.24%
980000 ID DISS Services	(1,900,013)	(1,656,675)	(1,454,812)	(201,864)	87.82%	(445,201)	76.57%
* Interdepartmental Billings	(4,611,139)	(3,771,347)	(3,609,984)	(161,363)	95.72%	(1,001,155)	78.29%
** Allocations	265,133,654	105,542,928	106,119,834	(576,906)	100.55%	159,013,820	40.03%
525000 MMIS-Medicaid Loc Sh	189,352,604	124,580,974	119,474,838	5,106,136	95.90%	69,877,766	63.10%
525020 UPL Expense	4,200,000	1,613,861	1,613,861	0	100.00%	2,586,139	38.43%
525030 MA - Gross Loc Pymts	40,854	27,236	8,515	18,721	31.26%	32,339	20.84%
525040 Family Assistance-FA	35,691,689	21,694,459	21,522,095	172,364	99.21%	14,169,594	60.30%
525050 CWS - Foster Care	64,170,714	38,980,476	66,809,950	(27,829,474)	171.39%	(2,639,236)	104.11%
525060 Safety Net Assist	36,069,543	20,471,362	20,299,617	171,745	99.16%	15,769,926	56.28%
525070 Emer Assist To Adlts	1,348,607	899,071	597,561	301,510	66.46%	751,046	44.31%
525080 Ed Handicapped Child	566,827	377,885	234,347	143,538	62.02%	332,480	41.34%
525091 Child Care - Title XX	1,491,129	994,086	808,342	185,744	81.32%	682,787	54.21%
525092 Child Care - CCBG	25,460,611	16,573,741	16,947,428	(373,687)	102.25%	8,513,183	66.56%
525100 Housekeeping - DSS	36,486	24,324	0	24,324	0.00%	36,486	0.00%
525110 Meals On Wheels WNY	70,000	46,667	64,474	(17,807)	138.16%	5,526	92.11%
525120 Adult Special Needs	2,310	1,540	0	1,540	0.00%	2,310	0.00%
525130 OCFs Yth Fac Charges	7,979,770	5,319,847	5,319,847	(0)	100.00%	2,659,923	66.67%
525140 HEAP Program Costs	570,000	185,137	29,700	155,437	16.04%	540,300	5.21%
525150 DSH Expense	48,651,457	9,637,960	9,637,960	0	100.00%	39,013,497	19.81%
525160 Indigent Care DSH	6,367,267	4,775,450	4,185,258	590,192	87.64%	2,182,009	65.73%
528000 Svcs Spec Need Child	58,692,865	38,278,577	37,712,270	566,307	98.52%	20,980,595	64.25%
528010 Svcs Early Inv Prog	8,313,203	5,262,135	5,450,260	(188,124)	103.58%	2,862,943	65.56%
530020 Independent Living	10,000	6,667	0	6,667	0.00%	10,000	0.00%
** Program Specific	489,085,936	289,751,454	310,716,324	(20,964,870)	107.24%	178,369,612	63.53%
570040 I/F Subsidy Debt Srv	56,289,152	33,645,520	33,645,518	1	100.00%	22,643,634	59.77%
** Debt Services	56,289,152	33,645,520	33,645,518	1	100.00%	22,643,634	59.77%
*** All Other Operating Expense	1,499,515,851	855,095,437	883,106,124	(28,010,686)	103.28%	616,409,727	58.89%
**** County Expense	1,915,234,623	1,120,636,198	1,134,726,667	(14,090,469)	101.26%	780,507,956	59.25%
***** Net	183,093,410	(149,878,094)	(180,516,235)	30,638,142		363,609,645	

The Medicaid positive variance of \$ 5.1 million is the first eight months of 2022. The expected overall 2022 positive variance is \$ 13.1 million based on announced weekly shares provided by NYSDOH.

A 5.4% COLA was enacted retroactive to April 1, 2022 on all Foster Care and Adoption Payments. In addition effective July 1, 2022 there was an increase of 170% in the MSAR (Maximum State Aid Rate) that effected "pass through" payments to Foster or Adoptive Parents and KinGap Guardians.